

A FORTUNE FLOWN.

A Kentucky Girl Enters Her Fortune and Her Husband, Her Fortune and a Female Friend Missing.

NEW YORK, Dec. 11.—The mysterious disappearance of Jose Mando Ubert Laverio, with nearly \$70,000 in cash belonging to his wife in his possession, is puzzling Lawyer Balestier, to whom the case was reported by the pretty wife of the missing Spaniard. The lady told the lawyer that she and her husband came to New York from Louisville, Ky., last Saturday. She said that she was formerly Miss Cecile Watkins, of Maplewood Manor, Ky., and that her father was the well-known breeder of horses of that name. He died a year ago leaving her \$70,000. Shortly after his death she went to Louisville and stopped at the home of a friend, Miss Lulu de Montano, of No. 417 Walnut street. There she met Laverio, who said his father was a wealthy nobleman of Spain. The couple fell in love and were married on October 14 last, after a six weeks' engagement, by Rev. Dr. Cockrill. They decided to come to New York, and Mrs. Laverio entrusted to her husband her legacy of \$70,000. They were accompanied to this city by Miss de Montano.

Soon after their arrival Laverio received a cable from his father calling him back to Spain. He told his wife that he had better go alone, as his father did not know he was married. She consented, and he left, taking all but \$8,000. She added that shortly after Mr. Laverio departed, Miss de Montano disappeared, leaving a note that she had gone away with the man she loved. Mrs. Laverio has endeavored to learn when her husband sailed, but without success, she says, and, fearing something might be wrong, she appealed to the lawyer, who advised her to notify the police.

A FEARFUL FATE.

Terrible Death of Mr. and Mrs. T. D. Todd and Their Daughter, Mrs. Clayton, at Minneapolis, Minn.—Run Down by Train and Ground to Pieces, and Their Remains Scattered Along the Track.

MINNEAPOLIS, Minn., Dec. 11.—T. D. Todd and wife, of Sioux City, and their daughter, Mrs. Clayton, of Kansas City, were run down and instantly killed by a St. Paul & Omaha passenger train at the State University station. They were in the act of boarding a Great Northern train, when they were run down by the Omaha train coming in from an adjoining track, at a terrific speed. Mr. and Mrs. Todd were ground to pieces under the engine, their bodies being mutilated almost beyond recognition. Mrs. Clayton was caught by the cow-catcher and hurled a distance of nearly twenty feet into the air, her body falling against a passenger coach of the Great Northern train. The remains of the victims were scattered along the track for a distance of nearly one hundred feet, and it was some time after they were collected that the identification could be established.

The bodies were carried into the station and the coroner notified. Mrs. Clayton left a little girl at home who told those that called that her mamma had gone to St. Paul. The engineer of the Omaha train said he applied the air-brakes, as soon as he saw the Short-Line train at the depot. He had a heavy train and the brakes did not answer promptly. Mr. Todd was a prominent contractor of Sioux City.

THE RUSSIAN JEW.

The Sentiments of the Guild Hall Meeting in London in Regard to the Treatment of the Jews in Russia to be Conveyed to the Czar.

LONDON, Dec. 11.—The Lord Mayor, in taking the chair at the Guild Hall meeting called to protest against the ill-treatment of the Jews in Russia, said he hoped nothing hostile to the Czar would be said. The hopes of the Russian Jews were fixed upon that ruler, who by a stroke of the pen could annul the laws which oppressed them. The Archbishop of Canterbury, Cardinal Manning, the Duke of Argyll, and other eminent personages unable to attend, sent messages of sympathy. The gathering was a most distinguished one. The Duke of Westminster moved a resolution that the suffering of the Jews of Russia from exceptional edicts and disabilities was deplored by all lovers of humanity, and that the principles of religious liberty ought to be recognized everywhere as a natural human right. The speaker believed that the Czar was a humane man, who excelled in the domestic virtues, but that he was ignorant of the hardships to which his Jewish people were subjected.

Lord Ripon seconded the resolution, which was carried by a unanimous vote. He was appointed to convey the sentiments of the meeting to the Czar.

Stranded at Plymouth Breakwater. LONDON, Dec. 11.—The Peninsular and Oriental Steamship Company's mail steamer Nepos, on her way to Plymouth breakwater in a fog last night, was wrecked. The passengers were landed by a tug, and proceeded to London. Government and private tugs are endeavoring to get the vessel afloat.

A New York Assemblyman Indicted. NEW YORK, Dec. 11.—Assemblyman-elect Mulvaney of the Fifth district was yesterday indicted by the grand jury on a charge of electioneering within one hundred feet of the polls at the late election. Prof. Gutthel, of Columbia College, is the complainant.

A Plea to Parnell.

NEW YORK, Dec. 11.—The executive committee of the Municipal Council, Irish National League of New York City, yesterday cabled the following to Mr. Parnell: "The executive committee of the New York Municipal Council, Irish National League, gratefully remember your magnificent services to your country and deprecate the essential of the hour. We believe your retirement for the present absolutely essential to success. A divided Irish party will result in the collapse of Irish-American support. Unity means triumph, division, disaster and ruin."

Explosion of a Flash-Light in New York City.

NEW YORK, Dec. 11.—Last night a flash-light, which was placed on the roof of the City Hall to take an immense picture of the new World building, exploded with terrible force. A piece of stone coping weighing three hundred pounds was broken off and fell to the ground. Many of the window panes in the building were shattered. A heavy plate-glass in the Pulitzer building was also broken. One was injured, though some of the ladies at the reception failed and considerable excitement was created.

UNITED IRELAND.

Editor O'Brien Corrects Some Alleged Mistatements in Connection with the Newspaper, United Ireland, of Which He is the Proprietor. Mr. Parnell Has Taken Forensic Possession—Parnell Neither a Majority Stockholder Nor a Director.

NEW YORK, Dec. 12.—Mr. O'Brien said yesterday with regard to the seizure of the United Ireland office and its recapture the preceding night in his name: "I know nothing either of the attack on the United Ireland office or of its reported recapture, except what I have learned from the newspapers. I am most loath to speak on what is to me in any aspect a heartbreaking subject, but there are some misstatements in the newspapers which I must correct. It is stated that the edition which Mr. Parnell attempted to suppress by force was to contain bitter personal attacks upon himself. I can not believe that to be true unless my specific orders were disregarded. When the controversy arose I issued the following instructions to the manager, Mr. Donnelly: 'If party decides in favor of Mr. Parnell hand over the establishment to any authorized agent of Mr. Parnell. If party decides against his leadership support our views moderately and respectfully, avoiding all unkind language of Mr. Parnell personally, and permit nobody to interfere.'"

"Subsequently twice called the acting editor, Mr. Bodkin, enjoining him to see that nothing personally offensive to Parnell should appear and forbidding him to publish any articles in the controversy. To insist that nothing personally hurtful to Parnell should appear, I specially instructed him to print nothing on the subject except what he should write himself. On the night before Mr. Parnell's raid on the office, in reply to a cablegram from Mr. Parnell, Mr. Bodkin's chief Parliamentary supporters begging Mr. Dillon and myself to come to Paris, and asking me to direct United Ireland to observe neutrality in the matter, I cabled the following reply: 'Will be delighted to meet Jack and you in Paris. Will gladly direct neutrality of United Ireland meanwhile if the controversy is suspended all around.'"

"The next I heard was that one of the gentlemen who had called me that message was among those who had broken into the office and suppressed the paper by force. It is stated that Parnell acted in violation of his authority as the director of the company who owned United Ireland, and that he was the great majority of shares. Both these statements are unfounded. The shares which stand nominally in his name are less than half the share-capital of the company. Mr. Parnell is not and has not been for nearly five years past a director of the company. He ceased to be, at his own desire, about five years ago for the express purpose of guarding himself from all pecuniary or criminal responsibility for the paper. That responsibility I have myself borne wholly throughout all these years. I entirely concurred in the withdrawal of Mr. Parnell's name in that respect. I only refer to it to show that, as a matter of fact, it is not true that Mr. Parnell is a director. It is not true that any director of the company accompanied him, and it is not true that those who forcibly entered the United Ireland office with him had a shadow of legal authority for their proceedings."

"As to the recapture which is reported to have followed, I can only surmise that some kind people of Dublin, who had not altogether forgotten me in my absence and who had not forgotten the record of United Ireland, allowed their natural feelings to outrun their forebears."

"I am sorry to have been compelled to say even this much on a topic so impressively painful to me. I spent the best years of my life in establishing United Ireland. For ten years it has, often almost single-handed, borne the brunt of three consecutive coercion acts. Words I can not tell how mournful it is for me to think that after weathering so many years of continuous life and death struggles with Dublin Castle, the paper should, in my absence, and while my hands are tied, experience such treatment at the hands of the leader I worshipped. But I am quite willing and eager to forget this and all other personal considerations if, by any possible honorable means, patriotic men on both sides can even yet succeed in staying the present fatal strife in Ireland."

A SEE-SAW GAME.

United Ireland Again in the Hands of Mr. Parnell.

DUBLIN, Dec. 12.—The struggle for possession of United Ireland assumed a new phase yesterday morning and again Mr. Parnell is in possession of the offices of the company. When the opponents of Mr. Parnell, who succeeded Wednesday night in forcing an entrance into the office and in destroying all the leaders prepared by Mr. Lenny, who appointed Wednesday to succeed Mr. Bodkin, who was acting editor during the absence of Mr. Wm. O'Brien, took their departure, they left a guard in possession with orders to resist any attempt of Mr. Parnell or his friends to enter the building. Yesterday morning Mr. Parnell proceeded to the office, and with the assistance of a crowd of supporters, forced open the doors and took possession. The police witnessed the affair, but did not interfere in any way. After he had succeeded in recapturing the office, Mr. Parnell went to a window and addressed the crowd outside.

An Entertaining Story.

DUBLIN, Dec. 12.—The executive of the Liberal-Unionist Association have issued a manifesto declaring that under Parnell the Nationalists were always an untrustworthy body, upon whose pledges no reliance could be placed; and no distinction can be made between Mr. Parnell's present adherents and the majority deplored him. The latter formerly condoned his delinquencies, and now sacrifice him only as means of exerting fresh terms from the Liberal allies. Neither the Parnellites nor any other Irish party would ever accept honorable rule without a mental reservation.

John Kelly Set Aside.

DUBLIN, Dec. 12.—At Mr. Parnell's request, Mr. John Kelly, who was to have stood for Parliament in North Kilkenny against Sir John Pope Hennessy (McCarthy), has retired in favor of Mr. Vincent Scully, a wealthy Tipperary land owner, for years a member of the National League, and who recently promised to give a tenth part of his income to the League until Irish Parliament sits in Dublin. Mr. Scully has issued an address to the electors, in which he says that though he refused to enter Parliament in quieter times, duty calls him now.

A NEW VERSION OF COCK ROBIN.

[Suggested by the late elections.] Who killed the Republican party? "It says Billy McK—," "With a little more say," "And killed the party."

Who saw it die? "I," said Senator Q—, "And I felt my blood, For I saw it die."

Who caught its blood? "I," said Thomas B. K—, "My Congressional pen Is full of its blood."

Who dug its grave? "I," said Jimmy G. B—, "For some years, as you see, I've been digging its grave."

Who'll tell the bells? "I," said Ben-with-the-Hat; "My too," said Tom Platt; "We'll tell the bells."

Who'll be chief mourners? "We," loudly did hawl The monopolists all; "We'll be chief mourners."

Then the rest of the crew Fell to sighing most hearty When they viewed the remains Of the Grand Old Party.

—E. T. C.

A WEAK DOCUMENT.

The President's Manifest Neglect of Ireland.

President Harrison is entitled to the credit of saying less in an interminable message than any of his predecessors in the White House could possibly have done. A duller, drearier, feebler document was never sent to Congress. Only structural mismanagement of the message to Congress from the chief magistrate of the Republic would warrant any newspaper in spreading before its readers such a bulky collection of littleness and platitudes.

It has not even the merit of sincerity, as may be readily seen in the clumsy opinion of the President's mismanagement of important issues. The frightful drain on the Nation's resources, caused by the extravagance of the Fifty-first Congress, is passed over. There is the scantiest allusion to the pension gulf, and that not an honest expression of opinion. The notorious mismanagement of the Department of the Interior receives a liberal coat of whitewash. Not a word for or against the census scandal.

The lame, impotent attempt to apologize for the McKinley monstrosity must make even the anti-trust sinner sick. The pitiful response of President Harrison in this particular to the terrible arraignment of the people a month ago, by the childish argument that the McKinley business was misunderstood, is not calculated to increase public respect for the present occupant of the White House.

When Mr. Harrison flounders amid great questions, he tries to make up for it by diving into small ones. He is particularly at home when dealing with "Uncle Jerry Rusk" or "Partner Milburn," expressing his sympathy for railroad bondholders and exhorting on dairy products, in two and a-half columns on our foreign relations and on beet sugar. Interesting though such topics may be, they are hardly worth the space devoted to them in the message.

But the most regrettable feature of the message is its palpable insincerity in dealing with subjects in which the American people are principally interested. Mr. Harrison's remarks on the Treasury, on the force bill, and on the tariff, in every sentence, are calculated to excite contempt. They have not even the merit of clever evasion, for they are so palpably wrong that any tyro in National affairs can readily point out their falsity of statement and conclusions.

Such a message is an insult to the American people. It reveals in the strongest light the Lilliputian mind and character of the writer, and it is bound to intensify the feeling of contempt with which intelligent Republicans regard the President who owes his position to the branded chairman of the Republican National Executive Committee.

The emphatic verdict of the people on the 4th of November stands forth in stronger and bolder relief against the dark background of Mr. Harrison's message. Words I can not tell how mournful it is for me to think that after weathering so many years of continuous life and death struggles with Dublin Castle, the paper should, in my absence, and while my hands are tied, experience such treatment at the hands of the leader I worshipped. But I am quite willing and eager to forget this and all other personal considerations if, by any possible honorable means, patriotic men on both sides can even yet succeed in staying the present fatal strife in Ireland."

THE PEOPLE DEFIED.

Important Action of the Republican Majority.

The defiant attitude of the President and the Republican majority in Congress in respect to the tariff and the force bill constitutes one of the most remarkable exhibitions ever witnessed in any country enjoying any form of constitutional or popular government. At the recent election the Democratic majority referred to were emphatically denounced by the people; and the party responsible for them was beaten by an absolutely overwhelming majority. That the result was due to popular disapproval of these measures and condemnation of the Republican party there is not the smallest question. The issue was made more clearly and distinctly than any issue ever presented to the people in a Congressional election. The Republican party went before the people and demanded approval of its action in passing the tariff bill and attempting to pass the force bill. Its leaders and its organs put its claim to continuance in power distinctly on its action in respect to those measures. They were met on their own ground. The opposition asked for a verdict against the party on the ground for which support was claimed. The verdict was given. It was, as we have said, against the Republican party and its course.

The leaders and the organs admit that this is so. They admit that the people condemned the Republican party because of its McKinleyism and its demand for the bayonet in elections. They do this in charging that the people were deceived, that they did not understand the measure they denounced. And as a matter of fact they make no attempt to deny that the people repudiated them. Yet because, under the peculiar form of our Government, they still have a few months of control in National affairs, the Republican leaders propose to defy the people, to disregard the verdict rendered, and not only leave the McKinley bill in force, but to complete the measure of party iniquity by enacting the bill, the mere threat to pass which was so severely condemned by popular vote.

So impudent a defiance of the popular will would not be possible in any other country where the people have any measure of power in the government. It could not be done in monarchical England or in France. It could hardly be done with any safety even in Germany. In either of the two countries first named such an attempt to override the popular will as expressed in an election would breed a revolution, and even in Germany the consequences would be scarcely less grave if an expression of the popular will had been invited and then disregarded.

MORE OBSTACLES.

An Effort to Subvert the Will of the People.

The force bill is an attempt to govern the South from the North. It is advocated by men who do not recognize the equality of American States and who believe that States which do not follow their command should be made to do so.

It is noteworthy also that the force bill is an attempt to govern Northern Democratic communities from Johnny Davenport's offices in New York and Washington. It is an effort by the servants of the people to subvert and control their masters. It is a proclamation to the effect that Democratic victories at the polls are to be made unfashionable. It is designed with no other object in view than the continued ascendancy of the party of high taxes and high prices.

The passage of this extreme measure would reopen the conflicts of a generation that is gone, retard the peaceful settlement of race and social questions that can never be adjusted by force, and precipitate upon a country that is stagnating under the burden of day taxes and wasteful expenditure a struggle for its very life. Its authors and supporters are fanatics and bigots, whose partyism transcends every consideration of patriotism and nationality.

If it be true that many Republicans have expressed a determination to resist this frantic attempt to subordinate the material interests of the country to a mad partisanship, the sign is one of the most hopeful of the day.—Chicago Herald.

REPUBLICAN REASONING.

How the Party Leaders Accounted for the Defeat.

The mental processes of the Republican leaders become more and more ludicrous daily. When the news of the November defeat reached them, they agreed that it was merely an "off year" affair, and did not amount to anything serious, because in the Western States the Farmers' Alliance movement had complicated the situation, and nobody could say that the Republican voters had come over to the Democratic party or had pronounced judgment against the McKinley tariff or other Republican measures. All we have to do, they said, is to go ahead "without wavering," stand by the McKinley bill and pass the force bill, and thus show the people to the hysteresis of the Republican policy. When the members of the Farmers' Alliance, assembled in National convention, denounced the force bill, these same Republican leaders declared: "One! That shows that they have been Democrats all along, and constitute really an adjunct to the Democratic party. Our duty is plain. It is evident that not only the Democratic party, but the whole Farmers' Alliance movement is opposed to our policy, leaving us in a hopeless minority. This shows more clearly than ever the necessity of a consistent front. The more people there are opposed to the force bill, the clearer becomes the duty of passing it!"—N. Y. Evening Post.

THE FARMERS' ALLIANCE.

Tendency of the New Force in the Political Field.

The Farmers' Alliance has acted with prudence in refraining from committing itself to a third party movement at this time. It will be time enough for that when we see how much or how little it can do to the benefit of the existing parties. We have already pointed out on frequent occasions that its demands are almost without exception the demands of the Democratic party. Keeping its organization and being prepared at any time to throw its weight into politics in the cause of the reform it demands, it will strengthen itself and at the same time add new force to the forces striving for reform. If, however, it decides on a third party movement, the Democrats have nothing to fear from it for its object is to overthrow the Democratic party. If States it would direct its force chiefly against the Republican National Administration. In several Democratic States it is already in control of the Democratic organization; in none is the Democratic organization hostile to it, while in every Republican State the Republican machine is trying to fight it down. So, with the third party movement or without it, it can not fail to advance the cause of good government.—St. Louis Republic.

CURRENT DEMOCRATIC NOTES.

It is in keeping with Mr. Blaine's character and antecedents to leave a loophole and a line of retreat.—N. Y. Evening Post.

"No other President ever received such a warning not to apply for a second term," remarks the St. Louis Post-Dispatch.

Harrison appears not to know any thing about the effect of the McKinley bill, and it is as well as if he did. Nothing he could say would add to the painful knowledge of McKinley, Cannon, Reed and a host of fellow mourners. They know what its effect was by sad experience.—Chicago Times.

The funniest thing of the season is the Republican attempt to crawl out of the protection cocoon through the reciprocity hole. No doubt there are now many Republicans, since the party has fallen among the Philistines, who wish they had left a little larger opening for retreat.—Louisville Courier-Journal.

Somebody with a head for figures calculates the possible progeny of a pair of rabbits at thirteen million in three years. The Democrats in Missouri this year did not multiply quite so rapidly as that, but their plurality of nearly seventy thousand in the Congressional districts proves that they are not dying off very fast.—St. Louis Republic.

SINGLE TAX DEPARTMENT.

TAXING LAND VALUES.

[Henry George in N. Y. Standard.]

A very common objection to the proposition to concentrate all taxes on land values is that the land owner would add the increased tax on the value of his land to the rent that must be paid by his tenants. It is this notion that increased taxation of land values would fall upon the users, not upon the owners of the land, that more perhaps than any thing else prevents men from seeing the far-reaching and beneficent effects of doing away with the taxes that now fall upon labor or the products of labor and taking for public use those values which attach to land by reason of the growth and progress of society.

The taxes levied upon land values, or to use the politico-economic term, taxes levied upon rent, do not fall upon the user of land, and can not be transferred by the landlord to the tenant, is conceded by all economists of reputation. However much they may dispute as to other things, there is no dispute upon this point. Whatever dimmy reasons any of them may have deemed expedient to give why the tax on rent should not be more resorted to, they all admit that the tenant pays the rent and diminishes the profits of the land owner, can not be shifted on the user of land, can not add to prices, or check production. Not to multiply authorities, it will be sufficient to quote John Stuart Mill. He says (section 2, chapter 3, book 5, "Principles of Political Economy"):

"A tax on rent falls wholly on the landlord. There are no means by which he can shift the burden upon any one else. It does not affect the value or price of agricultural produce, for this is determined by the cost of production in the most unfavorable circumstances, and in the present state of the world we have often demonstrated, no rent is paid. A tax on rent, therefore, has no effect other than its obvious one. It merely takes so much from the landlord and transfers it to the State."

The reason of this will be clear to every one who has grasped the economic theory of rent, that is, the theory which the name of Ricardo has been given, and which, as John Stuart Mill says, has but to be understood to be proved. And it will be clear to every one who will consider a moment, even if he has never before thought of the cause and nature of rent. The rent of land represents a return to ownership over and above the return which is sufficient to induce use—it is a premium paid for permission to use. To take, in taxation, part or the whole of this premium, in no way affects the inducement to use the land. It is no way in which a tax upon rent or land values can be transferred to the user. Whatever the State may demand of this premium, it simply diminishes the net amount which ownership can get for its use, or the price which it can demand as purchase money, which is, of course, rent, or the expectation of rent, capitalized.

Here, for instance, is a piece of land that has a value, let us say, of \$100,000. The rent of value is \$10,000 a year. That any one will give for it—it is a premium which the man who wants to use the land must pay to the man who owns the land for permission to use it. Now, if a tax be levied on that rent or value, this in no way affects the willingness of the owner to pay more for the land than before; nor does it in any way add to the ability of the owner to demand more. To suppose, in fact, that such a tax could be thrown by land owners upon tenants, is to suppose that the owners of land do not now get their land all it will bring. It is to suppose that, simply whenever they want to, they can put up prices as they please.

This is, of course, absurd. There would be no limit whatever to prices, did the fixing of them rest entirely with the seller. To the price which will be given for the land, the buyer has two wants or wills must concur—the want or will of the buyer, and the want or will of the seller. The one wants to give as little as he can, the other to get as much as he can, and the point at which the exchange will take place is the point where these two desires coincide, or a balance or effect a compromise. In other words, price is determined by the equation of supply and demand. And, evidently, taxation can not affect price unless it affects the relative power of one or the other of the elements of this equation. The mere wish of the seller to get more, the mere desire of the buyer to pay less, can neither raise nor lower prices. Nothing will lower prices unless it either increases supply or decreases demand. Now, the taxation of land values, which is simply the taking by the State of a part of the premium which the land owner can get for the permission to use land, neither increases the demand for land nor decreases the supply of land, and therefore can not increase the price which the land owner can get from the user. Thus it is impossible for land owners to throw such a tax upon their tenants, and raise rents. Other things being unaltered, rents would be no higher than before, while the selling price of land, which is determined by net rent, would be diminished. Whoever purchased land outright would have to pay less to the seller, because he would have to pay less to the State. But, while the taxation of land values can not raise rents, it would especially in a country like this, where there is so much valuable land unused, tend strongly to reduce them. In all our cities and through all the country there is much land which is not used, or not put to its best use, because it is held at high prices by men who do not want to or who can not use it themselves, but who are holding it in expectation of profiting by the increased value which the growth of population will give to it in future. Now, the effect of the taxation of land values would be to compel these men to seek tenants or purchasers. Land upon which there is no taxation even a poor man can easily hold for higher prices, for tenants nothing he can put heavy taxation upon it, and even a rich man will be driven to seek purchasers or tenants, and to get them he will have to put down the price he asks, instead of putting it up; for it is by asking less, not by asking more, that those who have any thing to sell can dispose of it. Land owners would be seeking customers. Rather than continue to pay heavy taxes upon land yielding him nothing, and from the future increase in value, of which he could have no expectation or profit, since increase in value would mean increased taxes, he would be glad to give it away or let it revert to the State. Thus the dogs in

the manger, who all over the country are withholding land that they can not use themselves from those who would be glad to use it, would be forced to let go their grasp. To tax land values up to anywhere near their full amount would be to utterly destroy speculative values, and to diminish all rents into which this speculative element enters. And, how groundless is it to think that landlords who have tenants could shift a tax on land values upon their tenants, can be readily seen from the effect upon landlords who have no tenants. It is when tenants seek for land, not when landlords seek for tenants, that rent goes up.

To put the matter in a form in which it can be easily understood, let us take two cases. The one, a country where the available land is all in use and the competition of tenants has carried rents to a point at which the tenant pays the landlord all he can possibly earn save just enough to barely live. The other, a country where all the available land is not in use and the rent that the landlord can get from the tenant is limited by the terms on which the tenant can get access to unused land. Now, in either case, if a tax were imposed upon land values (or rent) could the landlord compel the tenant to pay it?

It may be well to call attention to the fact that a tax on land values is not a tax on land. They are very different things, and the difference should be noted because a confusion of the two would lead to the assumption that a tax on land values would fall on the user. A tax upon land—that is to say, a tax on all land of so much per acre or so much per foot—would fall on the user, barring such effect as it might have on speculation, or such a tax falling equally on all land—the poorest and least advantageously situated as fully as on the richest and best situated land, would become a condition imposed on the use of any land, from which there could be no escape, and thus the owners of rentable land could not fall on their rents. Its operation would be analogous to that of a tax on a producible commodity, and it would in effect reduce the supply of land that could be used, since no land could then be used that would not yield sufficient to pay the tax. But a tax on economic rent or land values would not fall on land; it would fall only on valuable land, and on that in proportion to its value. It would thus not have to be paid upon the poorest land in use (which always determines rent), and so would not become a condition of use, or restrict the amount of land that could be profitably used, and so the land owners on whom it fell could not shift it on the users of land. This distinction, as to nature and effects, between a tax on land and a tax on land values, it is necessary to bear in mind.

It is also necessary to bear in mind that the value of land is something totally distinct from the value of improvements. It is a value which arises not from the exertion of any particular individual, but from the growth and progress of the community. A tax on land values, therefore, never lessens the reward of exertion or accumulation, and simply takes for the whole community that value which the whole community creates.

While it is not true that a tax on land values or rent falls on the user, and thus distributes itself through increased prices, it is true that the greater number of taxes by which our public revenues are raised do. Thus, speaking generally, taxes upon production, upon the owners of capital, but upon the users of capital, and are by them transferred to the consumers of whatever the capital is used to produce; taxes upon buildings or building materials must ultimately be paid in increased building rents or prices by the occupants of buildings; taxes upon production, upon imports or exports must finally fall upon the consumers of the commodities. This fact is far from being popularly appreciated, for, if it were, the masses would never consent to the system by which the greater part of our revenues are given and received, and the production of which is a source of such a vague apprehension of this that leads by confusion of ideas to the notion that a tax on land values must add to rents. This notion will disappear if it be considered how it is that any tax given to the person first called on to pay it the power of shifting it upon others is increased. The general principle is this: A tax upon any thing or upon the methods or means of production of any thing, the price of which is kept down by the ability to produce increased supplies, will, by increasing the cost of production, check the supply and thus add to the price of the thing, and ultimately fall on the consumer. But a tax upon any thing upon which the supply is fixed or monopolized, and of which the cost of production is not therefore a determining element, since it has no effect in checking supply, does not increase prices, and falls entirely on the owner.

SHORT TALK FOR FARMERS.

Taxes That Can Kill Dogs Can Kill Men.

Chas. H. St. Louis, Farmer, Breeder, and Taxpayer on Land Taxes and Dog Taxes. "Farmers are taxed to death. They are often taxed out of their occupation."

In old times, in Vermont, the dogs were killing off our sheep. So we got the Legislature to put a heavy tax on dogs. That tax killed off the dogs and let the sheep live.

It looks as though Congress and our State Legislature were in a conspiracy to kill off the farmer for the benefit of the monopolists.

In 1867 I left Vermont and moved to Iowa. Two years after I had gone out there and bought raw prairie land.

My taxes on that 160 acres was \$8 per year.

In the spring of '97 the land was fenced, eighty acres broken, a good frame house built, and a barn.

In the fall the assessor came around and made the following inquiries:

How many acres fenced?

How many bushels of wheat raised?

How many of corn, potatoes, tons of hay cut and in stack?

How many cows, horses and hogs?

Value of reaper, mower, plows, harrows, corn sheller, winnowing machine, etc.?

Value of house, barn and furniture of house?

The Battle of Life. The true hero will endeavor to make the most of life, and to this end the first consideration is a robust constitution. Life is a good general battle plan, who, when expecting an attack from the enemy, will entrench himself in fortifications, so he, when diseased, the atmosphere or however, in an ambush amid climatic changes, will fortify his system against every encroachment the grim monster may seek to make. Many a grand life has ended for want of timely precaution in the hour of need. When fever and influenza are around, when the damp chilly days touch the marrow bones, when effluvia and malaria walk in hand, then it is that the system should be fortified by a use of that superb strengthening tonic alternative of Dr. John Bull's Sarsaparilla, which keeps the blood pure and the functions regulated, so that disease can not enter the citadel of life.

A MAN PROSEVER GETS OLD ENOUGH TO KNOW how to talk well than he also learns the value of not talking at all.—Atchison Globe.

False Witnesses. There are knaves now and then met with who represent certain local bitters and poisonous stimulants as identical with or better than the stomachic bitters. These scamps only succeed in foisting the trashy compounds upon people unacquainted with the genuine article, which is as much their opprobrium as day is to night. Ask and take no substitutes for the grand remedy for malaria, dyspepsia, constipation, rheumatism and kidney trouble.

"Been to Brooklyn, eh?" "Yes." "Come across any thing remarkable?" "Yes." "What?" "The bridge."—Life.

COUGHS AND COLDS. These who are suffering from Coughs, Colds, Sore Throat, etc., should try BROWN'S BRONCHIAL TROCHES. Sold only in boxes.

"If you wish to appear agreeable in society you must consent to be taught many things which you know already."—Tallend.

"The reputation of a man is like his shadow—gigantic when it precedes him, and pigmy in its proportions when it follows."—Tallend.

"There are many vices which do not deprive us of friends; there are many virtues which prevent our having any."—Tallend.

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